IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 22ND OCTOBER 2007 / 30TH ASWINA 1929

WP(C).No. 29532 of 2007(N)

PETITIONER:

P.M.ABRAHAM, S/O MANI ABRAHAM,
AGED 61 YEARS, PLAMPARAMBIL HOUSE,
PAKKIL P.O., PANACHIKKAD VILLAGE,
KOTTAYAM.

BY ADV. SRI.JAMES KURIAN
SRI.SANTHOSH MODAYIL

RESPONDENTS:

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1. ASSESSING AUTHORITY UNDER THE
BUILDING TAX ACT, TAHSILDAR,
KOTTAYAM TALUK, TALUK OFFICE, KOTTAYAM.

2. THE APPELLATE AUTHORITY UNDER THE
BUILDING TAX ACT, REVENUE DIVISIONAL OFFICER,
COLLECTORATE P.O., KOTTAYAM.

3. THE REVISIONAL AUTHORITY UNDER THE
BUILDING TAX ACT, DISTRICT COLLECTOR,
COLLECTORATE P.O., KOTTAYAM.

4. THE STATE OF KERALA, REP. BY THE
SECRETARY, DEPARTMENT OF REVENUE,
SECRETARIAT, TRIVANDRUM.

BY GOVT. PLEADER MR. K.P. PRADEEP.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 29532 OF 2007 N
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Dated this the 22nd October, 2007

J U D G M E N T

By Ext. P1 the petitioner was assessed to building tax and following that, an appeal was filed by the petitioner, which was also dismissed. He pursued the matter in revision by filing Ext. P6 and that also has been dismissed as per Ext. P7. While the petitioner contends for the position that he had not filed any return in terms of the Act, the authorities have relied on Ext. P8 which is stated to be a return filed by the petitioner's wife. The reliability of this is again disputed by the petitioner. In view of this, while the learned Govt. Pleader contends that the matter has attained finality the learned counsel for the petitioner submits that the matter needs re-examination. However, the petitioner's limited request is that the building should be measured in his presence by any one of the assessing authority, appellate authority or the revisional authority so that his liability towards building tax could be determined in

his presence. This request appears to be reasonable. This is so for the further reason that the petitioner has also raised the contention that he had not had an opportunity of filing a return in the matter.

2. In view of this, I dispose of this writ petition, directing that the 1st respondent shall measure the building of the petitioner with notice to him as expeditiously as possible, at any rate within six weeks of receipt of a copy of this judgment. Thereafter, the building tax as found to be due from the petitioner will be demanded and paid. In the meanwhile, further proceedings for recovery in terms of Exts. P5 and P7 shall be kept in abeyance.

ANTONY DOMINIC
JUDGE

jan/-